

IRS News Release

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IRS Issues Draft Instructions for 2008 Form 990

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WASHINGTON — The Internal Revenue Service recently released for public comment the draft instructions to the 2008 Form 990, which is the return most tax-exempt organizations must file annually.

The instructions apply to the redesigned Form 990 that organizations will file for their 2008 tax years (returns filed in 2009). The final version of the redesigned Form 990 was unveiled in December 2007 (IRS news release [IR-2007-204](#)).

“Tax-exempt organizations provide tremendous benefits to the people and communities they serve, but their ability to do good work hinges upon the public’s trust,” said IRS Commissioner Doug Shulman. “The new Form 990 will foster this trust by greatly improving transparency and compliance in the tax-exempt sector. Public comment on the draft instructions will help the IRS to minimize the reporting burden on tax-exempt organizations, which is another important goal.”

The IRS seeks public comment on the draft instructions to ensure that the final instructions meet the needs of the tax-exempt community. The public comment period will run until June 1, 2008.

The IRS also released a list of special “highlights” with the draft instructions, in the hope that public comments give particular attention to these details. The IRS will post comments on its [Web site](#) as it did with comments about the draft redesigned Form 990 last year.

The draft 2008 Form 990 instructions include a general overview that explains its purpose, an explanation of who must file particular schedules and line-by-line instructions. The draft instructions also include new tools to assist organizations in answering certain questions and facilitating uniform reporting.

“We were immensely gratified by the amount and quality of public comments we received on the Form 990 redesign,” said Lois G. Lerner, director of the IRS Tax-Exempt Organizations division. “Public input resulted in a form that meets the needs of tax-exempt organizations, the public and tax administrators. We hope for similarly thoughtful and useful comments about the draft instructions.”

The draft Form 990 instructions are on the [tax-exempt organizations](#) part of the IRS Web site. Comments on the instructions should be e-mailed to the IRS at Form990Revision@irs.gov. To facilitate posting on the IRS Web site, please e-mail comments in a text (not picture) format.

Comments may also be mailed to:

IRS
Draft 2008 Form 990 Instructions, SE:T:EO
1111 Constitution Ave., NW.
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